

## Article - Tax - General

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§10-219.

(a) A nonresident may claim and shall include only the part attributable to Maryland, as determined under this section, of:

(1) the subtractions from federal adjusted gross income under § 10-208 of this subtitle;

(2) the deduction for exemptions under § 10-211 or § 10-212 of this subtitle; and

(3) (i) the standard deduction under § 10-217 of this subtitle; or

(ii) itemized deductions under § 10-218 of this subtitle.

(b) Unless the Comptroller requires or allows another method to compute the items listed in subsection (a) of this section, a nonresident shall prorate the items using a fraction:

(1) the numerator of which is the Maryland adjusted gross income of the nonresident; and

(2) the denominator of which is the federal adjusted gross income of the nonresident.

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